

Rodino Panel Completes 6

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The House Judiciary Committee completed six weeks of evidentiary hearings yesterday amidst signs of increasing polarization along partisan lines on major impeachment issues and little evidence of agreement on procedural questions that will be an open business session Monday.

The committee split its day between President Nixon's tax underpayments from 1969 to 1972, and the secret bombing of Cambodia that preceded the April 30, try by U.S. forces.

On both questions, members emerged from the hearing room with sharply contrasting recollections of the

factual evidence presented, and varying interpretations of its meaning in terms of presidential culpability.

However, Committee Republicans and Democrats reported that one witness, a tax consultant with 25 years' service in the Internal Revenue Service, indicated that Mr. Nixon's tax underpayments could have been referred to the Justice Department for investigation of possible fraudulent intent.

Rep. Charles E. Wiggins (R-Calif.), who has consistently defended the President during the hearings, reported that committee consultant Frederick Folsom presented a hypothetical tax case with a set of circumstances identical to that of

the President, but applicable to an ordinary citizen.

Given the same circumstances, Folsom was quoted as saying, the IRS would have referred the ordinary citizen's tax matter to Justice Department officials for investigation of fraud.

After listening to Folsom, another committee member, Rep. Robert F. Drinan (D-Mass.), said, "If he (Mr. Nixon) were some Joe from Peoria, the question is what would happen?" Drinan said Folsom's presentation convinced him that Mr. Nixon received special treatment by the IRS when it reviewed Mr. Nixon's underpayments and decided against pressing a case of fraudulent intent, deciding instead that

the President had only been careless and imposing a 5 per cent negligence penalty when it assessed him for \$432,787.13 in unpaid taxes.

Committee Chairman Peter W. Rodino Jr. (D-N.J.) said yesterday's evidence raised a "serious question of whether the President was treated like any other taxpayer, and it cannot be dismissed lightly."

Rep. William L. Hungate (D-Mo.) said, "I think if the taxpayer's name had been Hungate and he didn't live in the White House, he'd have been in serious difficulty."

However, Rep. Robert McClory (R-Ill.) accused Folsom of having a "prosecutorial attitude," and said nothing had been pres-

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ented to show any wrongdoing on the part of the President.

Some committee members, McClory said, were "looking for proof they don't have."

Wiggins said after the morning session, "There isn't any fraud here."

"This is a nonissue. The evidence is clear, and I've heard no evidence to indicate there was fraud," Wiggins said.

Several committee members reacted guardedly to the one-to-three year prison sentence imposed on former White House aide Charles W. Colson, and to Colson's courtroom declaration that he attempted to obstruct the trial of Daniel Ellsberg on orders of the President.

Rep. Hamilton Fish Jr. (R-N.Y.) said, "The key word here is direction . . . I'd like to have the answer to the question of whether a person can be held liable for acts committed by his agents if he reasonably could not have foreseen the acts that followed."

Fish said the committee members were waiting for the staff to complete some "very important" legal briefs, including one on executive responsibility for subordinates' actions. Other legal briefs are being prepared on wiretap law, national security definitions and on standards of proof, Fish said.

Wiggins said Colson's statement was based on a

pleading that followed plea bargaining, and that the charge to which he pleaded could not automatically be extended to describe any directives by the President, because the offense may never have occurred.

"I don't condone disseminating derogatory material, but it's a novel theory to me to call it obstruction of justice. It's a plea bargaining situation," Wiggins said.

Asked to comment directly on Colson's allegation that a presidential directive was issued, Wiggins parodied a now famous quotation by Mr. Nixon on the presidential tapes, saying, "It would be wrong, that's for sure."

After the hearing, committee counsel John Doar confirmed that the staff has already interviewed Colson, and indicated that the former White House aide may be questioned again.

One committee member, Rep. Charles B. Rangel (D-N.Y.) urged that Colson be called to testify in public under oath, saying, "That type of information should be received under oath. It involves the President of the United States in a crime, and not just in a violation of the Constitution."

However, Rangel said later he did not feel Colson's testimony was needed for committee members to complete their inquiry.